



STATE BOARD OF EQUALIZATION

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 79/104

June 18, 1979

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 14

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An * following the bill number indicates an amended version of a previously reviewed bill.

The following bill has been vetoed since the last Summary of Proposed Legislation letter:

AB 156 — Brown — Clean-up Legislation

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosures

AB 66*

Author: Lockyer

Action: Amended in Assembly

Date: June 6, 1979

Affected Reference: Various sections of various codes - Urgency Statute

This bill would fully exempt business inventories from taxation beginning with the 1980-81 fiscal year. At that time, assessors would no longer be required to assess such property. The measure also changes the present method of reimbursing local government for revenue losses resulting from the exemption.

SB 868*

Author: Marks

Action: Amended in Senate

Date: June 13, 1979

Affected Reference: Amends Section 226 and adds Section 225.3 to the Revenue and Taxation Code - Urgency Statute

Would prohibit escape assessments on such property for years prior to the 1979-80 tax year due to Zee Toys case. Would provide \$4,100,000 for subvention for loss of property tax revenues.

AB 706*

Author: Deddeh

Action: Enrolled

Date: June 9, 1979

Affected Reference: Municipal water districts - Urgency Statute

This bill authorizes any exclusion of territory from an improvement district of a municipal water district that was formed prior to February 26, 1979 to be effective for assessment and taxation purposes for the 1979-80 fiscal year if the required statement and map or plat was filed on or before March 1, 1979.

AB 1849*

Author: Filante

Action: Amended in Assembly

Date: June 7, 1979

Affected Reference: Amends Section 408 of the Revenue and Taxation Code

This bill would require an assessor to permit, with respect to the appeal of an assessment, an assessee to inspect any appraisal data used in the appraisal of the assessee's principal place of residence.

SB 839*

Author: Ayala

Action: Amended in Senate

Date: June 1, 1979

Affected Reference: Amends and renumbers various sections of the
Revenue and Taxation Code

Would revise some of the administrative provisions contained in Property Tax Law, the Private Railroad Car Tax Law, and the Timber Yield Tax Law, taxes and would repeal property tax exemptions for household furnishings and personal effects contained in Section 210 and 210.5 of the Revenue and Taxation Code. Would increase the amount of fees for Board employee subpoena to a minimum of \$200 per day.